

भारतसरकार
GOVERNMENT OF INDIA



लद्दाख का राजपत्र The Ladakh Gazette

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Part II - Section 3

केन्द्र-शासित प्रदेश लद्दाख प्रशासन
ADMINISTRATION OF UNION TERRITORY OF LADAKH

FINANCE DEPARTMENT

Notification

Ladakh, the 5th of April, 2024

S.O. No. 18 - In exercise of the power conferred by proviso to Article 309 of the Constitution of India vide S.O. 282(E) dated 21.01.2020 issued by the Ministry of Home Affairs, Government of India read with Rule 8 of Ladakh Accounts Subordinate Services Recruitment Rules, 2021 (vide S.O 66 dated 10.12.2021), the Lieutenant Governor, Union Territory of Ladakh, is pleased to notify the Syllabus and the standards of passing, exemptions and scheme of Departmental Examination for the Accounts Clerk Course (ACC), Subordinate Accounts Course-I (SAC-I) and Subordinate Accounts Course-II (SAC-II) thereof as appended herewith.

By order of the Lieutenant Governor.

Sd/-
Dr. Pawan Kotwal, IAS
Administrative Secretary, Finance Department,
UT of Ladakh.

No. A/729/2022-BUDJET SECTION (FINANCE)

Copy to the:

1. Joint Secretary MHA, Jammu, Kashmir and Ladakh.
2. All the Administrative Secretaries UT Ladakh.
3. Deputy Commissioner/CEO, LAHDCs Leh/Kargil.
4. OSD to Hon'ble Lieutenant Governor, Union Territory of Ladakh for information of the Hon'ble Lieutenant Governor.
5. Private Secretary to Advisor for kind information of the Advisor.
6. District Informatics Officer, NIC, Ladakh for uploading in the UT Website.
7. I/c Archives, Archaeology and Museums.
8. Office/Order File.

Dr. Safdar Ali, IRS
Director Accounts & Treasuries.

A. Accounts Clerk Course				
S.No	Paper	Marks	Time	Content
1	I	100	Paper- A, 2-Hours (Part A&B) Marks - 50	<p>Noting, Drafting and Soft skills:</p> <p>Part A: Office Procedure: Manual on Office Procedures brought out by Department of Administrative Reforms and Public Grievances.</p> <p>Part B:</p> <ol style="list-style-type: none"> 1. Drafting of official communication: Official Letters, Demi-official letters, Un-official letters/ communication, Memo and Office Memorandum, Circulars, Notice, Office orders/ Government Orders, Express letters. 2. Noting- Office Notes. 3. Correct usage of words, Idioms and Phrases. 4. Paragraph writing. <p>Part C: Computer Applications: e-office and File Tracking System, Basics in M S Access, MS Word, Microsoft Excel, Power Point Presentations, Computation and Filling of TDS (with respect to income Tax Return, Labour Cess, GST etc), PFMS, EIS and LIFMS.</p>
			Paper-B 2-Hours (Part C) Marks -50	
2	II	100	3 Hours	<p>Service Rules:</p> <ol style="list-style-type: none"> 1. FRSR Part-I General Rules. (Except the portion on Govt. residences covered under section 26 to 28 of S.R). 2. FRSR -II Travelling Allowances Rules. 3. CCS (Leave) Rules,1972 and CCS (Joining Time) Rules,1979 4. CCS DA, HRA & CCA Rules. 5. G.P Funds (Central Services) Rules 1960. 6. CCS CGEGIS 1980.

				7. CCS (Medical Attendance) Rules, 1944 & orders on CGHS. 8. CCS (Leave Travel Concession) Rules, 1988. 9. CCS (Conduct) Rules 1964. 10. 7 th Pay CPC Allowances
3	III	100	3 Hours	Government Accounts, Financial Rules, and Regulations: 1. Government Accounting Rules 1990. 2. Central Government Accounting (Receipt & Payment) Rules 1983 except sections IV and V of Part -III. 3. Civil Accounts Manual (latest Edition). 4. Classification in Government Accounts. 5. Central Treasury Rules Vol- 1. 6. GFR 2017 (Chapter I, II, VI, VII, VIII, IX & XII). 7. List of Major and Minor Heads of Accounts.
4.	IV	100	3 Hours	Commercial Accounting: Double Entry Book-Keeping 1. Elements of Double entry. 2. Rules for journalizing. 3. Ledger Accounts. 4. Sub-Divisions of journal. 5. The Cash Book. 6. Banking Transactions, Promissory Notes and cheques. 7. Bill Transactions. 8. The journal proper 9. The Trial Balance. 10. The Trading accounts. 11. The Profit and Loss Accounts. 12. The Balance Sheet. 13. Single entry system. 14. Depreciation & Reserve and other funds 15. The Consignment Accounts.
B. Subordinate Accounts Course (SAC Part -I)				
1	I	150	Paper -A 3 Hours Theory (Part A & B) Marks 100	Noting, Drafting and soft skill; Part A: Office Procedure: Manual on Office Procedures brought out by Department of Administrative Reforms and Public Grievances. Part B: 1. Drafting of official communication: - Official Letters, Demi-official letters, Un-official letters/ communication, Memo and Office Memorandum, Circulars, Notice, Office orders/ Government Orders, Express letters. 2. Noting- Office Notes. 3. Correct usage of words, Idioms and Phrases. 4. Drafting of Audit Paras including concept and procedures especially evaluating audit reports and audit note
			Paper- B 3 Hours Practical (Part C) Marks 50	

				<p>5. Precise Writing.</p> <p>Part C: Computer Applications: e-office and File Tracking System, Basics in M S Access, MS Word, Microsoft Excel, Power Point Presentations, Computation and Filling of TDS (with respect to Income Tax Return, Labour Cess, GST etc) , PFMS, EIS and LIFMS</p>
2	II	200	<p>Paper A 3 Hours Theory (Part A) Marks 100.</p>	<p>Service Rules: Paper A</p> <ol style="list-style-type: none"> 1. FRSR Part-I General Rules. (Except the portion on Govt. residences covered under section 26 to 28 of S.R). 2. FRSR -II Travelling Allowances Rules. 3. CCS (Leave) Rules, 1972 and CCS (Joining Time) Rules, 1979 4. CCS DA, HRA & CCA Rules. 5. G.P Funds (Central Services) Rules 1960. 6. CCS CGEGIS 1980. 7. CCS (Medical Attendance) Rules, 1944 & orders on CGHS. 8. CCS Leave Travel Concession Rules 1988. 9. CCS (Conduct) Rules, 1964. 10. The Right to Information Act 2005 and Right to Information Rules, 2012. 11. New Pension Scheme. 12. CCS (Pension) Rules, 2021. <p>Paper B: Practical content at 1, 2, 3, 5, and 12 above</p>
			<p>Paper B 3 Hours Practical (Part B) Marks 100</p>	
3	III	150	3 Hours	<p>Government Accounts, Financial Rule and Regulation;</p> <ol style="list-style-type: none"> 1. Manual for procurement of goods and services. 2. Manual for consultancy and other services. 3. CSS Treasury Rules 4. Income Tax Act, 1961 and GST. 5. Classification in Government Accounts- LMMH and primary units of appropriation with special reference to the budget of UT of Ladakh. 6. Central Government Account (Receipts and Payments) Rules, 1983. 7. Civil Accounts Manual. 8. Government Accounting Rules 1990. 9. PAO Manual.
4	IV	100	3 Hours	<p>Parliamentary Financial Control and Government Financial Management.</p> <ol style="list-style-type: none"> 1. Constitution of India (Articles 77, 79 to 151, 245 to 290(a), 292 to 312 (a) and 352 to 360. 2. FRBM Act, 2003 and Rules. 3. Rules of Procedure and conduct of Business in Lok Sabha (Chapter XXVI relating to Parliamentary

				Committees). 4. CAG (DPC) Act, 1971 Chapter III on duties and powers of CAG. 5. GFR 2017. 6. Delegation of Financial Power Rules, 1978 with special reference pertaining to UT Ladakh. 7. Budget Manual brought out by Budget Division of Department of Economic Affairs. 8. Contingency Fund of India Act, 1950.
C. Subordinate Accounts Course (SAC) Part-II				
1	I	100	3 hours	Indian Financial System. 1. Constitutional and regulatory framework. 2. Fiscal Policy and Public Finance. 3. Financial relations between Union and States. 4. Legislative control through Budget and Accounts. 5. Capital Budgeting, Principles and techniques. 6. Budgeting and Accounting for external aided project GFR, 2017-chapter N.10. 7. Government Guarantees Chapter No. 11 GFR, 2017. 8. Government Accounting Chapter no.4 GFR, 2017. 9. Public Expenditure, Revenue and Capital Expenditure and its classification. 10. Computation of Income Tax on salaries. 11. Concept of PPP.
2	II	100	3 Hours	Internal Audit and Control. 1. Generic Internal Audit Manual for Central Civil Ministries of GoI, brought out by CGA. 2. Internal Audit Handbook for Central Civil Ministries/Departments brought out by CGA. 3. Operational Manual for Internal Audit (for Central Civil Ministries/Departments). 4. The Principles of Auditing.
3	III	100	3 Hours	Budget Formulation: - 1. Budget Formulation and Implementation Chapter No.3 GFR,2017 read with; i. PFMS. ii. LIFMS. iii. EIS 2. Budget Manual brought out by Budget Division of Department of Economic Affairs. 3. FRBM Act, 2003 and Rules.
4	IV	100	3 Hours	Government Accounts, Financial Rule and Regulation; 1. e- Procurement & GeM. 2. Manual for Procurements of Works, 2019. 3. CPWD Code.

				4. CPWD Works Manual 2019 & Standard Operating Procedures for CPWD Works Manual 2019. 5. GFR, 2017. 6. Delegation of Financial Powers Rules, 1978. 7. Jammu and Kashmir Re-organization Act, 2019.
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Standards of passing, exemption and scheme of Departmental Examination:

1. The minimum pass marks will be 37 per cent in each paper, and where there are two parts in a paper, marks obtained in both the parts taken together and 40 per cent in the aggregate. A candidate who appears in all the papers at a time and passes in all but one paper, may be given grace marks not exceeding 10 (ten) to enable him to secure the minimum number of pass marks in the paper in which he fails, provided that he has already obtained the aggregate prescribed without such grace marks.
2. Candidates who obtain 50% or more marks in any paper but fail in examination as a whole will be exempted from appearing in that paper.
3. Candidates who have passed any University examination with Commerce as an elective subject forming Book-keeping and Accounts as full-fledged paper thereto may be exempted from appearing in "Book-keeping Paper IV" provided that the syllabus of the Commerce subject already passed covers wholly the syllabus for Book-keeping prescribed for ACC. Any candidate claiming exemption under this rule will apply in advance of the conduct of the examination and obtain a certificate from the Finance Department regarding the candidate fully qualifying for the exemption in "Book-keeping Paper IV."
4. A candidate who appears in all the papers at a time and passes in all the papers individually but fails to secure the aggregate marks prescribed may be given grace marks not exceeding ten (10) to enable him to secure the minimum of aggregate marks.
5. A candidate who takes examination in parts and passes in all but one paper or who fails in the aggregate but passes in all the papers individually, may be given grace marks not exceeding five (5) to enable him to secure the minimum number of pass marks in that paper or in the aggregate, as the case may be.
6. An Accounts Assistant (probationer) shall be eligible for appearing in the ACC examination after successful completion of his training period.
7. Accounts Assistant(s) shall be eligible for appearing in SAC-I examination after completion of 18 months from the date of passing the ACC examination.
8. The Accounts Assistant(s)/Accountant(s) shall be eligible for appearing in the SAC-II examination after completion of 18 months from the date of clearing the SAC-I examination.